

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
SESSION ACTIONS - REVENUE						
Sales Tax - General						
Act 1 Reg. Session HB 633	Immediately accelerates the manufacturing machinery & equipment sales tax phase-out to 100% for motot vehicle manufacturers with NAICS codes beginning with 3361. Effective upon governor's signature.	(\$1,288,000)	(\$256,000)	(\$144,000)	\$0	\$0
Act 244 Reg. Session SB 3	Establishes an annual sales tax holiday on the first consecutive Friday and Saturday of August. Effective upon governor's signature.	(\$6,000,000)	(\$6,100,000)	(\$6,200,000)	(\$6,400,000)	(\$6,500,000)
Act 339 Reg. Session HB 757	Excludes from sales & use tax machinery & equipment used to produce news publications. Effective July 1, 2007.	(\$454,000)	(\$571,000)	(\$689,000)	(\$840,000)	(\$840,000)
	Also excludes from sales & use tax machinery & equipment purchased by certain independent licensed radio stations. Effective July 1, 2007.	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)
Act 427 Reg. Session HB 170	Provides an exemption from state sales & use tax to machinery & equipment purchased by electric power generating utilities that are regulated by the Public Service Commission or the council of the City of New Orleans. Effective July 1, 2008.	\$0	(\$2,400,000)	(\$2,400,000)	(\$2,400,000)	(\$2,400,000)
Act 424 Reg. Session HB 29	Fully exempts certain equipment used for farm irrigation from state sales & use tax immediately. This equipment is already eligible for the manufacturing machinery & equipment phase-out currently under way. Also exempts sales of livestock by auction markets and breeder's and registry associations, as well as sales of horses at claiming races. All effective July 1, 2007.	(\$387,000)	(\$387,000)	(\$387,000)	(\$387,000)	(\$387,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 419 Reg. Session HB 916	Provides a state & local sales & use tax exemption to leases or rentals of pallets used in packaging products produced by a manufacturer. Effective July 1, 2008.	\$0	DECREASE	DECREASE	DECREASE	DECREASE
Act 457 Reg. Session HB 944	Provides a state & local sales & use tax exemption for certain water conservation equipment installed by certain large users in the Sparta Groundwater Conservation district. Limited to \$1 million of state tax exemption over the three year period FY08 - FY10. Effective July 1, 2007.	(\$333,000)	(\$333,000)	(\$333,000)	\$0	\$0
Act 462 Reg. Session SB 37	Provides a sales and use tax exclusion for any storm shutter device. Effective July 1, 2007.	DECREASE	DECREASE	DECREASE	DECREASE	(\$50,000)
Act 471 Reg. Session SB 331	Makes permanent an exemption for electric power purchases by paper and wood products manufacturers. Eliminates taxation of natural gas purchases by these industries, as well. Both beginning January 1, 2009. Exempts certain water conservation equipment purchased by large water users of the Sparta Groundwater Conservation district. Effective July 1, 2007.	\$0	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
Act 393 Reg. Session SB 360	Phases out advance tax requirements for both the state and local governments. Reduces the sales threshold, below which advance tax is required, from \$3 million to \$500,000 for the year 2008, then eliminates it altogether starting in 2009	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 464 Reg. Session SB 65	Allows certain charitable onoprofit organizations to retain the state sales tax they collect on sales of donated items. They are restricted in what they can do with these retained sales taxes.	(\$345,000)	(\$690,000)	(\$690,000)	(\$690,000)	(\$690,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 209 Reg. Session HB 240	Expands the exemption granted to certain large trucks and trailers used in interstate commerce. Effective upon governor's signature.	(\$415,000)	(\$415,000)	(\$415,000)	(\$415,000)	(\$415,000)
Act 480 Reg. Session HB 386	Exempts purchases of newspapers from state & local sales tax. These sales are currently subject to a 4% tax under suspension of exemption, dropping to 1% in FY10 and beyond. Effective July 1, 2008.	\$0	(\$3,000,000)	(\$750,000)	(\$750,000)	(\$750,000)
Act 439 Reg. Session HB 464	Permanently extends a 1% sales tax exemption to certain steelworks to periods after July 1, 2007. Both HB 386 and HB 464 do this.	(\$206,000)	(\$206,000)	(\$206,000)	(\$206,000)	(\$206,000)
Act 430 Reg. Session HB 241	Exempts purchases of food items for school lunch & breakfast programs by nonpublic elementary & secondary schools. Effective October 1, 2007.	(\$309,000)	(\$412,000)	(\$412,000)	(\$412,000)	(\$412,000)
	Exempts construction materials purchased by Habitat for Humanity affiliates. Effective October 1, 2007.	(\$135,000)	(\$180,000)	(\$180,000)	(\$180,000)	(\$180,000)
	Bot exemptions are effective only if HB 3 of this session is enacted (the capital outlay bill).					
Act 429 Reg. Session HB 225	Establishes an annual sales tax holiday on the last weekend of May for certain enumerated hurricane preparedness items and supplies. Effective June 30, 2007.	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)
	Also includes recyclable material merchant wholesalers in the industries eligible for the manufacturing machinery & equipment sales tax phase-out. Effective June 30, 2007.	(\$500,000)	(\$250,000)	(\$100,000)	\$0	\$0
Act 405 Reg. Session HB 525	Authorizes a new tax increment financing district encompassing the existing Westmoreland Shopping Center in Baton Rouge. State & local sales tax growth associated with the district is dedicated to projects benefitng the district. This reduces revenue available to its current recipients.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 411 Reg. Session HB 607	Authorizes a new tax increment financing district encompassing a defined area on the west bank of Jefferson Parish to support projects associated with the Churchill Technology and Business Park within the district. State sales tax growth associated with the district is dedicated to projects benefiting the district. This reduces revenue available to its current recipients.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 453 Reg. Session HB 849	Authorizes a new tax increment financing district encompassing certain parcels of ground in two subdivisions of the city of Baton Rouge. The directly affected tax is a new hotel occupancy tax authorized by the bill in the district. State & local tax growth associated with other competing facilities will essentially be lost to the dedication benefiting the district and its project. This reduces revenue available to current recipients.	\$0	DECREASE	DECREASE	DECREASE	DECREASE
Act 417 Reg. Session HB 876	Creates the East Baton Rouge Redevelopment Authority, comprised of all of East Baton Rouge Parish, to formulate programs to address slums, blight, rehabilitation, and redevelopment. Subdistricts can be created with the power to engage in tax increment financing. In effect, the bill seems to provide a general authority to create tax increment financing districts throughout East Baton Rouge Parish.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 291 Reg. Session HB 231	Provides procedures for exempting out-of-state purchasers of off-road vehicles. Minor revenue loss expected. Effective October 1, 2007.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Corporate Income & Franchise Tax						
Act 345 Reg. Session HB 795	Allows \$10 million more of tax credits to be granted (\$5 million for each of FY08 and FY09) for investments in LA Community Development Financial Institutions. Effective upon governor's signature.	(\$5,000,000)	(\$5,000,000)	\$0	\$0	\$0

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 271 Reg. Session SB 250	Loosens conditions for receipt of enterprise zone benefits (\$2,500 - \$5,000 per tax credit). Extends benefits to employees of any zone in the state rather than to limited zones. Effective upon governor's signature.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 472 Reg. Session SB 332	Provides a tax credit of \$1.00 for each hour of employment of each employee in a registered apprenticeship program, up to 1,000 per year. Effective for the tax periods 2008 through 2010.	\$0	(\$3,500,000)	(\$3,500,000)	(\$3,500,000)	\$0
Act 182 Reg. Session HB 141	Extends provisions granting tax credits for rehabilitation of certain historic structures (25% of costs, \$250,000 per structure). Extended from 2008 - 2011.	\$0	DECREASE	DECREASE	DECREASE	DECREASE
Act 299 Reg. Session HB 366	Increases the per employee tax credit (from \$750 to \$1,500) available in the Atchafalaya Trace Heritage Area, and extends this credit program through tax year 2011. Adds a similar program for the Cane River Heritage Area (\$1,500 per employee).	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)
Act 394 Reg. Session SB 361	Provides a child care provider tax credit based on the quality rating of the child care center and the number of children attending. Effective beginning with the 2008 income tax year and the 2009 franchise tax year. Provides a tax credit to businesses that provide or contribute to the provision of child care based on the quality rating of the child care. Effective beginning with the 2008 income tax year and the 2009 franchise tax year.	\$0	(\$3,770,000)	(\$5,800,000)	(\$13,920,000)	(\$14,500,000)
		\$0	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 466 Reg. Session SB 138	Makes permanent a tax credit for purchases specialty apparel from a contractor participating in a certified Private Sector/Prison Industry Enhancement Program. The credit expired with the 2006 tax year. This bill makes it the credit permanent from tax year 2007.	(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)
Act 389 Reg. Session SB 292	Creates a mechanism for ten-year tax equalization benefits to be renewed continually/permanently. Also allows certain other 15-year tax exemption contract benefits to be renewed for an additional five years. Effective upon governor's signature.	(\$800,000)	(\$1,624,000)	(\$1,973,000)	(\$2,323,000)	(\$2,375,000)
Act 374 Reg. Session SB 124	Authorizes tax credits for contributions to community development coporations and financial institutions. No aggregate limit of credits is provided although credits are limited on a per individual (\$500,000 per year per individual and \$1 million total per individual) and per business (\$1 million per year and \$2 million total per business) basis. Effective upon governor's signature.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 365 Reg. Session SB 9	Provides refundable tax credits up to limits for costs to add additional axles to sugarcane trailers.					
Act 368 Reg. Session SB 70	The tax credits provided above are modified in Act 368 (SB 70), resulting in the estimated tax revenue loss to the right.	\$0	\$0	(\$2,150,000)	(\$2,000,000)	(\$1,500,000)
Act 368 Reg. Session SB 70	Extends and increases tax credits available for investment in sound recording productions and infrastructure projects. Two additional years are added to the program and the credit rate is increased from 15% to 25%.	DECREASE	DECREASE	DECREASE	\$0	\$0
Act 379 Reg. Session SB 188	Restructures the state new markets tax credit program by increasing the credit rate (to 25% from 11%), shortening the period to receive credit (to 3 years from 7 years), makes credits transferable, and increases the aggregate cap (to \$50 million over program life from \$5 million per year).	(\$1,000,000)	(\$3,750,000)	(\$7,500,000)	(\$8,500,000)	(\$7,500,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 400 Reg. Session HB 372	Provides an optional refundable tax credit of 1.5% of certain capital expenditures in lieu of sales tax rebates to firms participating in the Enterprise Zone Program. Also loosens the programs requirements by allowing employees from any zone in the state to generate benefits. Also provides a routine extension of the Quality Jobs Program that provides 5% 6% payroll subsidies to participating firms.	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)
			DECREASE	DECREASE	DECREASE	DECREASE
Act 461 Reg. Session HB 973	Provides a refundable tax credit to milk producing businesses based on fluctuations in the USDA Class I price of fluid milk in Louisiana. Effective for tax periods beginning on or after January 1, 2007.	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)
Act 401 Reg. Session HB 408	Rewrites, enhances, and extends the life of the Technology Commercialization Tax Credit, that provides subsidies for investments in technology commercialization affiliated with state higher education institutions. Also adds a jobs-related tax credit similar to the state's existing Quality Jobs Program payroll subsidy program. Extends expiration date of the program by five years to December 31, 2011. Effective upon governor's signature.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 356 Reg. Session HB 926	Provides for up to \$1 million per year of refundable tax credits to firms participating in the Mentor-Protégé Program created by the bill. Effective beginning with the 2007 income tax year and the 2008 franchise tax year. Terminates December 31, 2011.	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Act 392 Reg. Session SB 339	Increases existing brownsfield site remediation cost tax credit to 50% (from 15%). Makes credits transferable. No new credits can be granted after December 31, 2009. Effective for tax periods beginning January 1, 2008.	\$0	(\$650,000)	(\$750,000)	\$0	\$0
Act 357 Reg. Session HB 929	Provides a refundable tax credit to certain taxpayers who failed to claim the inventory tax credit available to them in certain prior years. The total credit is limited to \$500,000, and \$10,000 per taxpayer.	DECREASE	\$0	\$0	\$0	\$0

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 371 Reg. Session SB 90	Provides a refundable tax credit for 50% of the first \$25,000 of cost or installation of wind or solar energy systems for residences or residence rental apartment projects. Effective beginning with the 2008 tax year.	\$0	DECREASE	DECREASE	DECREASE	DECREASE
Act 387 Reg. Session SB 285	Makes various changes to the Quality Jobs (payroll subsidy) Program. Most if not all of these changes can only work to increase the program's subsidy costs. Changes to the health benefit requirements make eligibility easier and thus work to increase program subsidy costs, while the increasing the wage thresholds was going to largely occur anyway as the federal minimum wage is increased over the 2007 - 2009 period.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 279 Reg. Session SB 352	Allows firms participating in the Enterprise Zone Program to receive tax credits for the jobs they fill with workers not currently residing in the state (up to 50%). These employees must become domiciled in the state within 60-days of employment.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Personal Income Tax						
Act 399 Reg. Session HB 365	Re-establishes the state deduction for total federal itemized deductions in excess of the federal standard deduction. For tax year 2007 the deduction allowed is 57.5% of the excess; for tax year 2008 the deduction is 65%; and, for tax year 2009 and thereafter the deduction is 100%.	(\$157,000,000)	(\$190,000,000)	(\$308,000,000)	(\$332,000,000)	(\$357,000,000)
Act 447 Reg. Session HB 678	Provides a refundable tax credit equivalent to 7% of homeowner, condominium owner, or tenant homeowner insurance policies. Effective beginning with tax year 2008. This bill provides a recurring tax credit that is estimated to reduce revenue by \$92.4 million in FY09, \$99.8 million in FY10, \$107.8 million in FY11, and \$116.4 million in FY12.	\$0	\$0	\$0	\$0	\$0
Act 371 Reg. Session SB 90	SB 90 contains a provision that appears to negate the recurring nature of the tax credit granted in HB 678, and makes the credit applicable only in 2008.	\$0	(\$92,400,000)	\$0	\$0	\$0

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 278 Reg. Session SB 341	Provides a refundable tax credit equivalent to 3.5% of the federal earned income tax credit fro which an individual is eligible. Effective for tax years beginning on and after January 1, 2008.	\$0	(\$40,500,000)	(\$40,500,000)	(\$40,500,000)	(\$40,500,000)
Act 482 Reg. Session SB 218	Provides refundable and transferable tax credits for expenditures associated with theatrical presentations originating in the state (Broadway South). Credits are available for expenditures on infrastructure, transportation, production, employment, and students. Effective upon governor's signature.	\$0	(\$5,400,000)	(\$11,400,000)	(\$12,300,000)	(\$11,500,000)
Act 458 Reg. Session HB 949	Provides a \$500 deduction to individuals who volunteer with public recreation departments and to volunteer firemen. Effective for tax years beginning on or after January 1, 2007.	(\$225,000)	(\$225,000)	(\$225,000)	(\$225,000)	(\$225,000)
Act 351 Reg. Session HB 847	Provides a \$1,000 deduction to public school teachers returning as teachers in the parishes of Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany. Allowed for tax years 2007 and 2008.	(\$175,000)	(\$175,000)	\$0	\$0	\$0
Act 160 Reg. Session SB 5	Makes permanent an exemption granted to certain military compensation up to \$30,000. Was to expire after tax year 2007.	\$0	(\$1,400,000)	(\$1,400,000)	(\$1,400,000)	(\$1,400,000)
Act 394 Reg. Session SB 361	Provides a tax credit for child care expenses. The credit is based on the quality rating of the child care center that the child attends. Effective beginning with tax year 2008.	\$0	(\$871,000)	(\$1,339,000)	(\$3,214,000)	(\$3,348,000)
	Provides a tax credit to child care directors and staff. The credit is based on levels of credentials and training. Effective beginning with tax year 2008.	\$0	(\$1,925,000)	(\$2,963,000)	(\$7,109,000)	(\$7,406,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Act 188 Reg. Session HB 361	Extends an existing tax credit for rehabilitation of certain owner-occupied historic structures (up to 25% of costs/\$25,000 per structure, dependent on the taxpayer's gross income). Current law is effective through tax year 2009. This bill extends the credit through tax year 2012.	\$0	\$0	(\$600,000)	(\$800,000)	(\$1,000,000)
Act 298 Reg. Session HB 359	Increases the program-wide credit issuance cap of an existing tax credit for rehabilitation of certain owner-occupied historic structures (up to 25% of costs/\$25,000 per structure, dependent on the taxpayer's gross income) from \$1 million per year to \$10 million per year, and allows eligible structures to be in newly defined cultural products districts. Current law is effective through tax year 2009. This bill makes the higher credit limit effective for tax year beginning January 1, 2008. It is not clear if this permanently extends the program or only changes its credit cap for one year.	\$0	(\$2,000,000)	(\$4,000,000)	(\$6,000,000)	(\$8,000,000)
	Also provides state & local sales tax exemptions to sales of original one-of-a-kind works of art from established locations in newly defined cultural products districts. Revenue losses that will occur as a result of this provision are indeterminable.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 306 Reg. Session HB 428	Provides a refundable tax credit for amounts paid by active and reserve military service members and their spouses & dependents for LA hunting and recreational fishing licenses. Effective for tax periods beginning 2007.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 467 Reg. Session SB 182	Provides a deduction for 50% (up to \$5,000) of the expenses of voluntarily retrofitting an existing residential structure to the State Uniform Construction code. Effective for tax periods beginning with 2008.	\$0	DECREASE	DECREASE	DECREASE	DECREASE

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Inheritance Tax						
Act 371 Reg. Session SB 90	Allows refund claims for inheritances taxes paid base on deaths occurring after June 30, 2004. Claims must be made between August 1, 2008 and December 31, 2009.	\$0	(\$1,600,000)	(\$1,600,000)	\$0	\$0
Gift Tax						
Act 371 Reg. Session SB 90	Repeals the state gift tax effective July 1, 2008.	\$0	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)	(\$3,800,000)
Motor Fuels Tax						
Act 181 Reg. Session HB 117	Provides a gasoline tax exemption for gasoline sold to a manufacturer using the gasoline in a premixed two-cycle engine fuel sold for off-road use in containers of one gallon or less. Effective July 1, 2007 to June 30, 2012.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Public Utilities Tax						
Act 465 Reg. Session SB 108	Exempts household goods transporters from the 2% gross receipts tax levied on the intrastate business of motor freight lines. Effective upon governor's signaure.	(\$135,000)	(\$135,000)	(\$135,000)	(\$135,000)	(\$135,000)
Tobacco Tax						
Act 474 Reg. Session SB 255	Removes the requirement for a reciprocal agreement with other states for wholesale tobacco dealers to receive the 6% discount allowed dealers. Effecitve September 1, 2007.	(\$730,000)	(\$875,000)	(\$875,000)	(\$875,000)	(\$875,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
Royalty Receipts						
Act 455 Reg. Session HB 919	Dedicates mineral revenue from the Attakapas Wildlife Management Area to the Conservation Fund, to finance the operations of the Department of Wildlife and Fisheries, in the absence of a Governor's proclamation to divert these monies. Effective July 1, 2008. The current administration has issued two proclamations to divert these monies in prior periods. May 27, 2005 (FY05) and March 15, 2007 (FY07).	\$0	(\$19,200,000)	(\$19,200,000)	(\$19,200,000)	(\$19,200,000)
Act 158 Reg. Session HB 734	Grants state royalty income received from 16th section land, that has come to the state as a result of erosion or subsidence, to the school board of the parish where the land is located. Effective July 1, 2007.	(\$260,000)	(\$260,000)	(\$260,000)	(\$260,000)	(\$260,000)
Agency SGR Over-Collections						
Act 108 Reg. Session HB 711	Dedicates the intrastate portion of motor carrier fees collected by the Public Service Commission to the PSC Motor Carrier Regulation Fund.	(\$32,000)	(\$32,000)	(\$32,000)	(\$32,000)	(\$32,000)
Video Draw Poker Receipts						
Act 469 Reg. Session SB 190	Provides that the state franchise fee applicable to devices at pari-mutuel wagering facilities (22.5%) be calculated after deducting 20% of the device revenue that is used to supplement purse supplements. Effective July 1, 2008. Actual gross state receipts will decline by some \$1.1 million per year. State general fund receipts will decline \$825,000 per year (shown at right) while state receipts dedicated to local governments will decline by \$275,000 per year (not shown on this report).	\$0	(\$825,000)	(\$825,000)	(\$825,000)	(\$825,000)
Total Adjustments To Major State Tax, License And Fee Estimates		(\$182,240,000)	(\$403,828,000)	(\$440,444,000)	(\$480,309,000)	(\$502,922,000)

**Actions Affecting Major State Tax, License and Fee Estimates
and Estimates of Net Available State General Fund Revenue**

2007 Regular Session

Instrument	Description	2007-08	2008-09	2009-10	2010-11	2011-12
SESSION ACTIONS - DEDICATIONS						
Tourism Promotion District						
Act 30 Reg. Session HB 270	Eliminates the current caps on the amount of state sales tax allowed to be retained by the District. Effective July 1, 2007.	\$5,200,000	\$5,500,000	\$4,400,000	\$5,100,000	\$5,400,000
Racetrack Slots						
Act 285 Reg. Session HB 182	Increases the total dedication to organizations serving the blind to \$2 million (from \$1.5 million), and adds a fourth recipient organization, The Louisiana Association for the Blind. Effective July 1, 2007.	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
New Opportunities Waiver Fund						
Act 481 Reg. Session SB 98	Dedicates 12% of recognized recurring revenue growth (up to \$50 million per year) to the New Opportunities Waiver Program. Effective July 1, 2007.	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
Adjustments To Dedications of Major State Tax, License, and Fee Estimates		\$5,700,000	\$6,000,000	\$4,900,000	\$5,600,000	\$5,900,000
TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST		(\$187,940,000)	(\$409,828,000)	(\$445,344,000)	(\$485,909,000)	(\$508,822,000)